*Statutory Instrument No. 9 of 1990*

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

**AMENDMENT OF SCHEDULES (NO. 6) NOTICE, 1990**

*(Published on 23rd February, 1990)*

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

**SCHEDULE**

**Schedule No. 1 to the Act**

| HEAD-ING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION | STATIS-TICAL UNIT | RATE OF DUTY |
|---|---|---|---|---|---|
| 62.11 | | | By the substitution for subheading No. 6211.3 of the following: | | |
| | "6211.3 | | Other garments, men's or boys': | | |
| | 6211.31 | | Of wool or fine animal hair: | | |
| | .10 | 7 | Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of UA275 or more | no. | free |
| | .90 | 5 | Other | no. | 30% or 7 480u/ kg less 70% |
| | 6211.32 | | Of cotton: | | |
| | 6211.32 .10 | 3 | Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of UA275 or more | no. | free |
| | .90 | 1 | Other | no. | 30% or 5 000u/ kg less 70% |

| HEAD-ING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION | STATIS-TICAL UNIT | RATE OF DUTY |
|---|---|---|---|---|---|
| | 6211.33 | | Of man-made fibres: | | |
| | .10 | 2 | Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of UA275 or more | no. | free |
| | .90 | 8 | Other | no. | 30% or 5 000u/ kg less 70% |
| | 6211.39 | | Of other textile materials: | | |
| | .10 | 8 | Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of UA275 or more | no. | free |
| | .90 | 6 | Other | no. | 30% or 5 000u/ kg less 70% |

**Part 2 Section B of Schedule No. 1 to the Act**

| ITEM | HEAD-ING | SUBHEADING | ARTICLE DESCRIPTION | RATE OF DUTY EXCISE | CUSTOMS |
|---|---|---|---|---|---|
| 124.33 | | | By the insertion after item 124.30 of the following: | | |
| "124.33 | 84.73 | | PARTS AND ACCESSORIES (EXCLUDING COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEAD-INGS NOS. 84.69 TO 84.72: | | |
| | | 8473.30.10 | Parts and accessories of digital automatic data processing machines | 10% | 10%" |

| ITEM | HEAD-ING | SUBHEADING | ARTICLE DESCRIPTION | RATE OF DUTY EXCISE | CUSTOMS |
|---|---|---|---|---|---|
| 124.80 | | | By the insertion after item 124.75 of the following: | | |
| "124.80 | 85.42 | | ELECTRONIC INTEGRATED CIRCUITS AND MICROASSE-MBLIES: | | |
| | | 8542.11 | Monolithic integrated circuits, digital | 10% | 10%" |

NOTE: The effect of this amendment is that certain parts and accessories of digital automatic data processing machines will become now excisable products with effect from 5th April, 1990.

**Schedule No. 3 to the Act**

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|---|---|---|---|---|---|
| 303.01 | | | | By the substitution for tariff heading No. 1511.90 of the following: | |
| | "1511.90 | 01.06 | 62 | Palm stearine, for the manufacture of margarine and other prepared edible fats | Full duty" |
| 313.06 | | | | By the substitution for tariff heading No. 69.11 of the following: | |
| | "6911.10 | 01.06 | 68 | Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 625u/kg or more, forthe decoration thereof and a further process of heat treatment | Full duty |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|---|---|---|---|---|---|
| | | 02.06 | 62 | Mugs, undecorated, glazed, of a value for duty purposes of 341u each or more, for the decoration thereof and a further process of heat treatment | Full duty |
| | | 03.06 | 67 | Cups and saucers, undecorated, glazed, of a value for duty purposes of 115u per item or more, for the decoration thereof and a further process of heat treatment | Full duty |
| 313.06 | 6911.10 | 04.06 | 61 | Plates, undecorated, glazed, of a value for duty purposes of 583u/kg or more, for the decoration thereof and a further process of heat treatment | Full duty |
| | | 05.06 | 66 | Sweet dishes, undecorated, glazed, for the decoration thereof and a further process of heat treatment | Full duty |
| | | 06.06 | 60 | Other tableware, undecorated, glazed, of a value for duty purposes of 549u/kg or more, for the decoration thereof and a further process of heat treatment | Full duty" |

**Schedule No. 5 to the Act**

| REFUND ITEM | TARIFF HEAD-ING | CODE | C. D. | DESCRIPTION | EXTENT OF REFUND |
|---|---|---|---|---|---|
| 522.02 | | | | By the substitution for tariff heading No. 00.00 of the following: | |

| REFUND ITEM | TARIFF HEAD- ING | CODE | C. D. | DESCRIPTION | EXTENT OF REFUND |
|---|---|---|---|---|---|
| | "00.00 | 01.00 | 09 | Goods, from a single commercial consignment, not having been imported contrary to the provisions of any law, on which duty amounting to UA50 or more has been paid and - | Full duty" |
| 522.02 | 00.00 | 01.00 | 09 | ( i) which are found to be not legally saleable in Botswana because they do not conform to a standard prescribed by law; or<br>( ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or<br>(iii) which have been landed damaged;<br>provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption -<br>( i) are returned to the supplier thereof or another person designated by the supplier; or<br>( ii) are abandoned to the Office unconditionally: Provided that acceptance of abandonment or disposal of any goods shall be subject to such conditions as the Minister may prescribe by regulation | |

| REFUND ITEM | TARIFF HEAD-ING | CODE | C. D. | DESCRIPTION | EXTENT OF REFUND |
|---|---|---|---|---|---|
| 522.03 | | | | By the substitution for refund item 522.03 of the following: | |
| "522.03 | 00.00 | 01.00 | 00 | Goods (excluding goods returned to the supplier thereof or another person designated by the supplier), exceeding UA20 in value for each consignment for each consignee, which are exported for trade purposes -<br><br>(a) in the same condition as imported; or<br><br>(b) in a condition in which the essential character of the imported goods has been retained;<br><br>provided a duly completed refund application, supported by the necessary documentary evidence, is submitted to the Director within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in thecase of export in any other manner, but not later than 2 years from the date of entry for home consumption of such goods | Full duty" |

| REFUND ITEM | TARIFF HEAD-ING | CODE | C. D. | DESCRIPTION | EXTENT OF REFUND |
|---|---|---|---|---|---|

NOTE: Refund item 522.02 is restated to make it clear that goods may be returned to the supplier thereof or another person designated by the supplier. The amendment to refund item 522.03 is consequential to the amendment of refund item 522.02.

MADE this 11th day of January, 1990.

F.G. MOGAE,
*Minister of Finance and Development Planning.*